

**2004**

**FINANCIAL REPORTING CALENDAR**

(2004-05 BUDGET AND INTERIMS)

(2003-04 UNAUDITED ACTUALS AND AUDIT)

**School Districts**

April 2004

California Department of Education  
School Fiscal Services Division  
Financial Accountability and Information Services  
1430 N Street, Suite 3800  
Sacramento, CA 95814  
(916) 322-1770

2004-05 BUDGET, INTERIM, AND FINANCIAL REPORTING CALENDAR  
School Districts

**FISCAL YEAR SUMMARY OF BASIC FILING DUE DATES**

<b>DUE*</b>	<b>ITEM</b>	<b>DESCRIPTION</b>	<b>EDUCATION CODE</b>
July 1	Budget	School district budgets due to COE  Charter school preliminary budget due to chartering authority and COE	42127(a)(2)  47604.33
September 8	Budget (dual)	District revises budget to include changes since July 1	42127(e)
September 15	Prior Year Reports	District unaudited actual data due to COE  Charter school unaudited actual data due to chartering authority and COE	42100  47604.33, 42100(f)
September 30	Gann	District adopts Gann resolution— information should be filed with the COE per their instructions	42132
October 31	Budget Adoption Cycle	District must let COE know budget filing cycle for 2005-06 (via the unaudited actuals software)	42127(i)
December 15	1st Interim (Oct. 31)	District 1st interim due to COE  Charter school 1st interim due to district	42130 42131(a)(1), (2) 47604.33
December 15	Audit	District prior year audits due to COE, SPI, and State Controller  Charter school prior year audit due to chartering entity, COE, SPI, and State Controller	41020(h)  47605(m) and 41020(h)
March 15**	2nd Interim (Jan. 31)	Charter school 2nd interim due to district	47604.33
March 17***	2nd Interim (Jan. 31)	District 2nd interim due to COE	42130 42131(a)(1), (2)
June 1	6/30 Projection	June 30 projection as of April 30 due to COE, SPI and State Controller if district had qualified or negative 2nd interim	42131(e)

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\*\* Charter school interim due dates established in law.

\*\*\* District interim due dates calculated as prescribed in law.

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2004-05 BUDGET, INTERIM, AND FINANCIAL REPORTING CALENDAR  
School Districts

## The Single Budget Adoption Cycle

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
	If the county board serves as the governing board	Any school district for which the county board of education serves as the governing board is not subject to <i>EC</i> 42127 subdivisions (c) to (h), inclusive, but is governed instead by the budget procedures set forth in <i>EC</i> 1622. (See the Financial Reporting Calendar for County Offices of Education). [ <i>EC</i> 42127(j)]
July 1	District board holds a public hearing / adopts budget  Charter school budgets	<ul style="list-style-type: none"> <li>The school district governing board shall hold a public hearing on the budget to be adopted. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection. The date, time and location of the public hearing and the dates and locations at which the district's proposed budget may be inspected is published in a local newspaper by the county superintendent. The budget to be adopted shall be prepared in the format prescribed by the SPI. [<i>EC</i> 42127(a)(1), 42127(i), and 42103]</li> <li>The board shall adopt a budget and, not later than 5 days after the adoption or by July 1, whichever occurs first, file the budget (utilizing the forms prescribed by the SPI) with the county superintendent of schools. The budget and supporting data shall be maintained and available for public review. [<i>EC</i> 42127(a)(2)]</li> <li>Each charter school must submit a preliminary budget to chartering authority and COE. [<i>EC</i> 47604.33]</li> </ul>
45 days after the Governor signs the annual Budget Act	District makes any budget revisions public	Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. [ <i>EC</i> 42127(i)(4)]
August 15	County superintendent approves or disapproves adopted district budget	The county superintendent of schools approves or disapproves the adopted district budget. If the budget is disapproved, the county transmits recommendations, in writing, to the school district's governing board by August 15. The county may assign a fiscal advisor to assist the school district in developing a budget in compliance with the county's revisions. The county may also appoint a committee to examine and comment on the county superintendent's review and recommendations, subject to the requirement that the committee report its findings to the county superintendent no later than August 20. This committee is <u>not</u> a regional or state budget review committee as defined in <i>EC</i> 1623 and 42127.1 through 42127.3. [ <i>EC</i> 42127(d)]
September 8	District governing board reviews county's recommendations and responds	If the school district's budget is disapproved by the county office of education, the school district governing board, in conjunction with the county superintendent, will review the county's recommendations at a regular meeting of the board and respond to those recommendations. [ <i>EC</i> 42127(i)(1)]

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2004-05 BUDGET, INTERIM, AND FINANCIAL REPORTING CALENDAR  
School Districts

## The Single Budget Adoption Cycle (continued)

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
September 30	District adopts appropriations limit resolution (Gann)	The governing board of each school district shall adopt a resolution to identify the estimated appropriations limit for the district for the current fiscal year and the actual appropriations limit for the preceding fiscal year. That resolution shall be adopted at a regular or special meeting of the governing board. The documentation used in the identification of the appropriations limits shall be made available to the public. [EC 42132]
As per the county's instructions	District submits Gann forms to the county	District shall transmit appropriations limit (Gann) forms to the county superintendent of schools, who will coordinate the information and send it to the CDE. [GC 7906]
October 8	County reviews district's response and approves or disapproves district budget  Agreement to waive budget review committee	The county superintendent of schools reviews the school district's response to the county's recommendations and approves or disapproves the district budget. If the budget is disapproved, the county shall call for the formation of a budget review committee unless the governing board of the school district and the county superintendent of schools agree to waive the budget review committee requirement and the CDE approves the waiver. Based on the waiver, the county superintendent immediately has the authority and responsibility provided in EC Section 42127.3. [EC 42127.1 and EC 42127(i)(3)]
	County superintendent calls for budget or regional review committee  District governing board selects budget review committee  If necessary, SPI selects budget review committee	Unless a waiver has been approved: <ul style="list-style-type: none"> <li>• Upon disapproval of a school district's budget, the county superintendent shall call for the formation of a budget review committee. The budget review committee shall be composed of 3 persons selected by the governing board from a list of candidates provided by the SPI. [EC 42127.1(a), (b); 42127(i)(3)]. or</li> <li>Notwithstanding EC 42127.1(b), with the approval of the SPI and the district governing board, the county superintendent of schools may select and convene a regional review committee. The regional review committee shall operate in place of the budget review committee. [EC 42127.1(c)]</li> <li>• No later than 5 working days after receipt of a candidate list from the SPI, the district's governing board shall select a budget review committee and the SPI shall convene the committee no later than 5 working days following that selection. [EC 42127.2(a)]</li> <li>• If the governing board fails to select a committee within the period of time permitted, the SPI instead shall select and convene the budget review committee no later than 10 working days after the district's receipt of the candidate list. EC 42127.2(a)]</li> </ul>

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## The Single Budget Adoption Cycle (continued)

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
October 31	Budget review committee reports recommendations	The budget review committee shall review the proposed budget of the district and the underlying fiscal policies of the district and transmit to the SPI, the county superintendent of schools, and the district governing board either a recommendation to approve the district budget or a report disapproving the budget with recommendations for revisions that will enable the district to meet its current year and multiyear financial commitments. The SPI may extend the deadline for no more than 15 working days. [EC 42127.2(b), (c)]
5 working days after review committee disapproves budget	District responds to disapproved budget	If the budget review committee disapproves the school district's budget, no later than 5 working days from receipt of the report, the school district governing board may submit a response to the SPI, including any revisions to the adopted final budget and any other proposed actions to be taken. Based on the recommendations of the budget review committee, and any response to those recommendations provided by the school district governing board, the SPI shall either approve or disapprove the budget. If the SPI disapproves the district budget, notification is sent to the school district governing board, and the county superintendent of schools assumes expanded authority for the remainder of the current fiscal year. [EC 42127.3(b)]
October 31	Deadline for district to select single budget adoption cycle	If the governing board of a school district elects to file its 2005-06 budget under the single budget adoption cycle, the board must notify the county office of education by October 31, 2004. [EC 42127(i)] (Notification should be indicated in the software when filing the unaudited actual data for 2003-04.)
November 30	Every school district will have an approved or imposed budget	For districts with disapproved budgets, the county superintendent of schools, in consultation with the SPI and school district governing board, no later than November 30, shall develop and adopt a fiscal plan and budget that will govern the district and will allow the district to meet its financial obligations, both in the current fiscal year and with regard to the district's multiyear financial commitments. The SPI may extend the date by which the county superintendent of schools is required to develop and adopt a fiscal plan and budget. The governing board of the district shall govern the operation of the district for the current fiscal year in accordance with that adopted budget. [EC 42127.3(b)(1)]
	County does not apportion money if school district neglects or refuses to make a budget	If the governing board of any school district neglects or refuses to make a budget, the county superintendent of schools shall not make any apportionment of state or county school money for the particular school district for the current school year. The county superintendent shall notify the appropriate county official that any warrants issued by the school district shall not be approved. [EC 42128]

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## The Dual Budget Adoption Cycle

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
	If the county board serves as the governing board	Any school district for which the county board of education serves as the governing board is not subject to <i>EC</i> 42127 subdivisions (c) to (h), inclusive, but is governed instead by the budget procedures set forth in <i>EC</i> 1622. (See the Financial Reporting Calendar for County Offices of Education). [ <i>EC</i> 42127(j)]
July 1	District board holds a public hearing / adopts budget  Charter school budgets	<ul style="list-style-type: none"> <li>The school district governing board shall hold a public hearing on the budget to be adopted. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection. The budget to be adopted shall be prepared in the format prescribed by the SPI. [<i>EC</i> 42127(a)(1) and <i>EC</i> 42103]</li> <li>The board shall adopt a budget and, not later than 5 days after the adoption or by July 1, whichever occurs first, file the budget (utilizing the forms prescribed by the SPI) with the county superintendent of schools. The budget and supporting data shall be maintained and available for public review. [<i>EC</i> 42127(a)(2)]</li> <li>Each charter school must submit a preliminary budget to chartering authority and COE. [<i>EC</i> 47604.33]</li> </ul>
August 15	County superintendent approves or disapproves adopted district budget	The county superintendent of schools approves or disapproves the adopted district budget. If the budget is disapproved, the county transmits recommendations, in writing, to the school district's governing board by August 15. The county may assign a fiscal advisor to assist the school district in developing a budget in compliance with the county's revisions. The county may also appoint a committee to examine and comment on the superintendent's review and recommendations, subject to the requirement that the committee report its findings to the county superintendent no later than August 20. This committee is <u>not</u> a regional or state budget review committee as defined in <i>EC</i> 1623 and 42127.1 through 42127.3. [ <i>EC</i> 42127(d)]
September 8	District governing board reviews county's recommendations and adopts revised budget	The district governing board shall revise the adopted budget to reflect changes in projected income or expenditures subsequent to July 1, and include any response to the county's recommendations. The district governing board shall adopt the revised budget and file it with the county superintendent of schools. Prior to revising the budget, the governing board shall hold a public hearing regarding the proposed revisions, not less than 3 working days following availability of the proposed revised budget for public inspection. The date, time and location of the public hearing and the dates and locations at which the district proposed budget may be inspected is published in a local newspaper by the county superintendent. [ <i>EC</i> 42103; 42127(e), (i)]

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2004-05 BUDGET, INTERIM, AND FINANCIAL REPORTING CALENDAR  
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## The Dual Budget Adoption Cycle (continued)

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
September 30	District adopts appropriations limit resolution (Gann)	The governing board of each school district shall adopt a resolution to identify the estimated appropriations limit for the district for the current fiscal year and the actual appropriations limit for the district for the preceding fiscal year. That resolution shall be adopted at a regular or special meeting of the governing board. The documentation used in the identification of the appropriations limits shall be made available to the public. [EC 42132]
As per the county's instructions	District submits Gann forms to the county	District shall transmit appropriations limit (Gann) forms to the county superintendent of schools, who will coordinate the information and send it to the CDE. [GC 7906]
October 8	County superintendent approves or disapproves revised district budget  Agreement to waive budget review committee	The county superintendent of schools reviews and approves or disapproves the revised district budget. If disapproved, the county calls for the formation of a budget review committee, unless the governing board of the school district and the county superintendent of schools agree to waive the budget review committee requirement and the CDE approves the waiver. Based on the waiver, the county superintendent immediately has the authority and responsibility provided in EC Section 42127.3.[EC 42127.1 and EC 42127(g)]
	County superintendent calls for budget or regional review committee  District governing board selects budget review committee  If necessary, SPI selects budget review committee	Unless a waiver has been approved: <ul style="list-style-type: none"> <li>• Upon disapproval of a district's revised budget, the county superintendent shall call for the formation of a budget review committee, which shall be composed of 3 persons selected by the governing board from a list of candidates provided by the SPI. [EC 42127(g); 42127.1(a), (b)] or Notwithstanding EC 42127.1(b), with the approval of the SPI and the district governing board, the county superintendent of schools may select and convene a regional review committee. The regional review committee shall operate in place of the budget review committee. [EC 42127.1(c)]</li> <li>• No later than 5 working days after the receipt of a candidate list from the SPI, the district's governing board shall select a budget review committee and the SPI shall convene the committee no later than 5 working days following that selection. [EC 42127.2(a)]</li> <li>• If the governing board fails to select a committee within the period of time permitted, the SPI instead shall select and convene the budget review committee no later than 10 working days after the district's receipt of the candidate list. [EC 42127.2(a)]</li> </ul>

\* If the date falls on a Saturday, Sunday, or holiday, the reporting due date shall be the following workday. Unless stated otherwise, "days" means "calendar days."

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**The Dual Budget Adoption Cycle (continued)**

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
October 31	Deadline for district to select single budget adoption cycle	If the governing board of a school district elects to file its 2005-06 budget under the single budget adoption cycle, the board must notify the county office of education by October 31, 2004. [EC 42127(i)] (Notification should be indicated in the software when filing the unaudited actual data for 2003-04.)
October 31	Budget review committee reports recommendations	The budget review committee shall review the proposed budget of the district and the underlying fiscal policies of the district and transmit to the SPI, the county superintendent of schools, and the district governing board either a recommendation to approve the district budget or a report disapproving the budget with recommendations for revisions that will enable the district to meet its current year and multiyear financial commitments. The SPI may extend the deadline for no more than 15 working days. [EC 42127.2(b), (c)]
5 working days after committee disapproves budget	District responds to disapproved budget	If the budget review committee disapproves the school district's budget, no later than 5 working days from receipt of the report, the school district governing board may submit a response to the SPI, including any revisions to the adopted final budget and any other proposed actions to be taken. Based on the recommendations of the budget review committee, and any response to those recommendations provided by the school district governing board, the SPI shall either approve or disapprove the budget. If the SPI disapproves the district budget, notification is sent to the school district governing board, and the county superintendent of schools assumes expanded authority for the remainder of the current fiscal year. [EC 42127.3(b)]
November 30	Every school district will have an approved or imposed budget	For districts with disapproved budgets, the county superintendent of schools, in consultation with the SPI and school district governing board, no later than November 30, shall develop and adopt a fiscal plan and budget that will govern the district and will allow the district to meet its financial obligations, both in the current fiscal year and with regard to the district's multiyear financial commitments. The SPI may extend the date by which the county superintendent of schools is required to develop and adopt a fiscal plan and budget. The governing board of the district shall govern the operation of the district for the current fiscal year in accordance with that adopted budget. [EC 42127.3(b)(1)]
	County does not apportion money if school district neglects or refuses to make a budget	If the governing board of any school district neglects or refuses to make a budget, the county superintendent of schools shall not make any apportionment of state or county school money for the particular school district for the current school year. The county superintendent shall notify the appropriate county official that any warrants issued by the school district shall not be approved. [EC 42128]

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## District Interim Reports

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
	If the county board serves as the governing board	Any school district for which the county board of education serves as the governing board is not subject to <i>EC</i> 42131 subdivisions (a) to (f), inclusive, but is governed instead by the interim reporting procedures set forth in subdivision (l) of <i>EC</i> 1240. [ <i>EC</i> 42131(f)]
	Reporting periods	The school district superintendent shall submit two interim reports to the governing board of the district covering the district's financial and budgetary status for the periods ending October 31 and January 31. All reports shall be in a format or on forms prescribed by the SPI. [ <i>EC</i> 42130 and <i>EC</i> 42131(a)(3)]
December 15- 1st interim  March 17 - 2nd interim	District interim report certification and transmittal	No later than 45 days after the close of each reporting period, the school district governing board shall: <ul style="list-style-type: none"> <li>• Approve the report and certify in writing whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for subsequent fiscal years. The certification shall be classified as positive (will meet financial obligations for the current fiscal year and subsequent two fiscal years), qualified (may not meet financial obligations for the current fiscal year or two subsequent fiscal years), or negative (will be unable to meet financial obligations for the remainder of the current fiscal year or the subsequent fiscal year), as per the standards prescribed in <i>EC</i> 42131(a)(1).</li> <li>• File copies of a positive certification and interim report with the county superintendent of schools.</li> <li>• File copies of a qualified or negative certification, and the interim report, with the county superintendent of schools. The county office sends copies to the SPI and the State Controller. [<i>EC</i> 42130 and <i>EC</i> 42131(a)(1), (2)]</li> </ul>
January 14 - 1st interim  April 15 - 2nd interim	County superintendent may change district's interim certification	No later than 75 days after the close of each reporting period: <ul style="list-style-type: none"> <li>• If the county superintendent of schools changes the district's certification, the county superintendent of schools shall provide notice of that action to the district governing board and the SPI. The district governing board has 5 days after receiving the notice to submit an appeal to the SPI. No later than 10 days after receiving the appeal, the SPI shall determine the certification to be assigned to the district, notifying the district governing board and the county superintendent of schools. [<i>EC</i> 42131(a)(2)]</li> </ul>

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**District Interim Reports (continued)**

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
After the county reviews the district interim	County superintendent review of qualified or negative district certifications	If a school district has a qualified or negative certification, the county superintendent of schools shall notify the school district governing board and the SPI in writing of their determination, and the basis for that determination, and shall take actions, as necessary, to ensure that the district meets its financial obligations. [EC 42131(b), and EC 42127.6(a)]
June 1	June 30 projection (for districts filing a qualified or negative 2nd interim)	The governing board of each school district that files a qualified or negative 2nd interim certification, or whose 2nd interim certification is changed to qualified or negative by the county superintendent of schools, shall provide to the county superintendent of schools, the SPI, and the State Controller, no later than June 1, a financial statement as of April 30 that projects the fund and cash balances of the district through June 30. [EC 42131(e)]
	County does not apportion money if school district neglects to file interim reports	If the governing board of any school district neglects to file interim reports, the county superintendent of schools shall not make any apportionment of state or county school money for the particular school district for the current school year. The county superintendent shall notify the appropriate county official that any warrants issued by the school district shall not be approved. [EC 42128]

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## Charter School Interim Reports

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
December 15	Charter School interim financial report and submittal	Each charter school shall annually prepare and submit interim reports to its chartering authority and the county superintendent of schools (or only to the county superintendent if the county board of education is the chartering authority). [EC 47604.33] <ul style="list-style-type: none"><li>• The first interim financial report shall reflect changes to the budget through October 31.</li></ul>
March 15		<ul style="list-style-type: none"><li>• The second interim financial report shall reflect changes to the budget through January 31.</li></ul>

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## 2003-04 (Prior Year) Reports

ON OR BEFORE*	ACTION TAKEN	SUMMARY AND CODE REFERENCE
April 1 (2004)	District provides for audit of books and accounts	The governing board of each school district shall either provide for an audit of the books and accounts of the school district, including an audit of school district income and expenditures by source of funds, or make arrangements with the county superintendent of schools to provide for the auditing. [EC 41020(b)]
September 15 (2004)	District files prior year statements with the COE	The governing board of each school district shall approve and file annual statements of all receipts and expenditures of the district for the preceding fiscal year with the county superintendent of schools. The statements shall be on the applicable forms prescribed by the SPI. [EC 42100]
September 15 (2004)	Charter school prior year statements	Each charter school shall approve, in a format prescribed by the SPI, an annual statement of all receipts and expenditures of the charter school for the preceding fiscal year and shall file the statement with the entity that approved the charter school. [EC 42100(b)]  Each charter school shall prepare and submit a final unaudited report for the full prior year to its chartering authority and to the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority). [EC 47604.33]
December 15 (2004)	Charter school prior year audit	Charter school prior year audits are due to chartering entity, COE, SPI, and State Controller. [EC 47605(m), 41020(h)]
December 15 (2004)	District files audit report for prior year	School districts shall file copies of their audit report for the preceding fiscal year with the county superintendent of schools, the CDE, and the State Controller. [EC 41020(h)]
January 31 (2005)	District holds public hearing / reviews audit report	The governing board of each school district shall, at a public hearing pursuant to EC 35145, review their annual audit, including audit exceptions, recommendations, or findings of any management letter issued by the auditor, and any descriptions or corrective action plans. [EC 41020.3(a)]
March 15 (2005)	District provides COE with corrections to audit report	The district governing board provides, at the county superintendent's request, any description of the correction or plan of correction to the audit report, if such description or plan has not been previously submitted to the county superintendent. [EC 41020(j)(1), (2) (3)]

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